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PERIODICALS

The REVIEW is indebted to Robert F. Foerster for abstracts of articles in Italian periodicals, and to R. S. Saby for abstracts of articles in Danish and Swedish periodicals.

Theory

(Abstracts by W. M. Adriance and A. N. Young)

BELLOM, M. *La théorie de la productivité finale et le profit*. Journ. des Econ., Nov., 1915. Pp. 6.

An estimate of Professor J. B. Clark's *Essentials of Economic Theory* (1907). Mainly an adverse judgment of Clark's treatment of profit.

BILGRAM, H. *The equivalent concept of value*. Quart. Journ. Econ., Nov., 1915. Pp. 6.

Practical considerations in opposition to the concept of value as an absolute thing.

COOLEY, C. H. *The progress of pecuniary valuation*. Quart. Journ. Econ., Nov., 1915. Pp. 21.

DIEHL, K. *Zur Kritik der Kapitalzinstheorie von Böhm-Bawerk*. Jahrb. f. Nat. Oek., III, 50, 5, 1915. Pp. 31.

A review of Böhm-Bawerk's final formulation of his theories, *viz.*, in the edition of 1914 of "Capital and Interest," the edition of 1909-1912 of the "Positive Theory," and the article published shortly before his death entitled "Macht oder ökonomisches Gesetz." Diehl writes as one whose methodological point of view is diametrically opposed to that of Böhm-Bawerk. He is warm in his praise of the latter's critical and historical work, but feels compelled to reject his constructive theory *in toto*.

EINAUDI, L. *Achille Necco*. Rif. Soc., Aug.-Oct., 1915. Pp. 6.

Necco, killed in battle in the Alps last September, was one of the most promising of the young Italian economists.

ENGLÄNDER, O. *Die Erkenntnis des Sittlich-Richtigen und die Nationalökonomie*. I and II. Schmollers Jahrb., 38, 3 and 4, 1914. Pp. 122.

A study on the frontiers of economics, psychology, and ethics. An attempt at an ethical foundation for economic science and economic policy.

HERRMANN, A. *Geburtenzunahme und Lohntheorie*. Soz. Praxis, Sept. 16, 1915. Pp. 2.

Argues for a wage system which will promote the growth of population.

KOEHLER, W. *Die Objektivität. Untersuchungen über die logische Struktur des Werturteils*. Schmollers Jahrb., 39, 1, 1915. Pp. 60.

LORIA, A. *La comparazione sociologica*. Riv. Ital. di Sociol., May-Aug., 1915. Pp. 6.

MURRAY, R. A. *L'applicazione dei procedimenti matematici alle scienze sociali nel momento attuale.* Giorn. d. Econ., Oct., 1915. Pp. 19.

OBERFOHREN, E. *Die Idee der Universalökonomie bei Boisguillebert und Argenson.* Weltwirtsch. Archiv, Apr., 1915.

SPANN, O. *Ein Beitrag zur volkswirtschaftlichen Theorie des Krieges und der Kriegskosten.* Jahrb. f. Nat. Oek., III, 50, 5, 1915. Pp. 17.

TIBURTIUS, J. *Der Begriff der Bedürfnisse. Seine psychologische Grundlage und seine Bedeutung für die Wirtschaftswissenschaft.* Jahrb. f. Nat. Oek., III, 48, 6, 1914. Pp. 70.

A study of the psychological foundations of economics. The following writers are cited: Brentano, Cùhel, Döring, Gossen, Grimm, Gurewitsch, von Hermann, von Ihering, Kraus, Lexis, Meinong, Münsterberg, Oppenheimer, Paulsen, von Philippovich, Roscher, Sax, Schäffle, von Schmoller, Schumpeter, Suabedissen, Vierkandt, Wagner, Wahle, von Wieser, and Wundt.

DEL VECCHIO, G. *Lineamenti generali della teoria dell' interesse.* Giorn. d. Econ., Nov., 1915. Pp. 54.

A survey of contemporary interest theories and a clearing of the ground for the author's own theory, which will be set forth in another instalment of his article.

Economic History, United States

(Abstracts by E. L. Bogart)

CURWEN, S. *Journal of a journey from Salem to Philadelphia in 1755.* Essex Inst. Hist. Coll., Jan., 1916. Pp. 8.

Gives information as to condition of roads.

DANIELS, G. W. *American cotton trade with Liverpool under the Embargo and Non-Intercourse acts.* Am. Hist. Rev., Jan., 1916. Pp. 12.

HINKE, W. J., ed. *Report of the journey of Francis Louis Michel from Berne, Switzerland, to Virginia, October 2, 1701-December 1, 1702.* Va. Mag. Hist. & Biog., Jan., 1916. Pp. 43.

Contains much of economic interest. This account has been translated for the first time.

MARTZOLFF, C. L. *Land grants for education in the Ohio Valley states.* Ohio Archaeol. & Hist. Quart., Jan., 1916. Pp. 12.

MILLIS, H. A. *Economic aspects of Japanese immigration.* Am. Econ. Rev., Dec., 1915. Pp. 17.

MORRELL, J. *Account of a trip to Ballston and Saratoga Springs in August, 1813.* Penn. Mag. Hist. & Biog., Oct., 1915. Pp. 9.

Interesting account of means of travel.

RANDALL, J. G. *The Virginia debt controversy.* Pol. Sci. Quart., Dec., 1915. Pp. 25.

Traces the history of the debt from 1861 to date.

RING, W. *Development of the American merchant marine*. Pro. Acad. Pol. Sci., Oct., 1915. Pp. 9.

A brief sketch of changes since 1812.

RYAN, J. H. *An old time postal distribution in Illinois*. Journ. Ill. State Hist. Soc., Apr., 1915. Pp. 4.

Mail routes about 1850.

SMITH, W. *The colonial post-office*. Am. Hist. Rev., Jan., 1916. Pp. 18.

WHITE, H. F. *The Mormon road*. Wash. Hist. Quart., Oct., 1915. Pp. 8.

An account of the route followed by the Mormons.

Whaling off the Alaskan coast. From the journal of Jack Hadley of Point Barrow, Alaska. Bull. Am. Geog. Soc., Dec., 1915. Pp. 17.

A sketch of the industry from 1848 to date. It is now almost a thing of the past.

Economic History, Foreign

(Abstracts by Clive Day)

BALLARD, A. *The theory of the Scottish burg*. Scot. Hist. Rev., Oct., 1915. Pp. 13.

BELLET, D. *Le commerce allemand et les raisons de son développement*. Rev. Sci. Pol., Aug., 1915. Pp. 26.

A thoughtful article, with good bibliographical references.

ELY, R. T. *Russian land reform*. Am. Econ. Rev., Mar., 1916. Pp. 8.

FASCHETTI, A. *La politica commerciale italiana e i suoi effetti sull' economia nazionale*. Giorn. d. Econ., Nov., 1915. Pp. 28.

HALTENBERGER, M. *Primitive carriers in land transportation*. Bull. Am. Geog. Soc., Oct., 1915. Pp. 17.

LOWY, R. L. *Japan's part in the war*. Finan. Rev. Rev., Dec., 1915.

LYBER, A. H. *The Ottoman Turks and the routes of oriental trade*. Eng. Hist. Rev., Oct., 1915. Pp. 11.

"The shifting of the trade-routes was done, not by the Turks, but in their despite and to their disadvantage."

MILLETT, F. B., *Craft-gilds of the thirteenth century in Paris*. Queen's Quart., Oct.-Nov.-Dec., 1915. Pp. 22.

A study based on Boileau's *Livre des Métiers*, with glossary and bibliography.

SILVESTRI, G. *La produzione della Germania (1871-1913)*. Riv. Intern., Oct., 1915. Pp. 31.

THOMPSON, J. W. *The commerce of France in the ninth century*. Journ. Pol. Econ., Nov., 1915. Pp. 30.

Emphasizes volume and variety of commerce in a period ordinarily neglected.

TOENNIES, F. *Die historisch-geographischen Richtungen der Neuzeit*. Welt-wirts. Archiv, Oct., 1915. Pp. 12.

A broad survey of the period 1492-1914.

A step in the progress of Paraguay. Bull. Pan Am. Union, Nov., 1915.

Agricultural Economics

(Abstracts by John Lee Coulter)

FLOHR, L. B. and MOORE, C. T. *Suggestions for parcel post marketing*. Farmers' Bull. No. 703. Pp. 19.

A careful outline dealing with postal requirements, parcel post zones, size of packages, containers, packing for shipment, agreeing on prices, business arrangement as to remittances, the economics of this type of marketing, and details as to quality and appearance of produce and standards of quality. Illustrated.

HERRICK, M. T. and INGALLS, R. *How to finance the farmer*. Pamphlet of the Ohio State Committee on Rural Credits, Cleveland, Dec. 1, 1915. Pp. 58.

A clean-cut statement covering the general rural credits movement, the old farm mortgage craze, building and loan associations, landschafts, bond and mortgage companies, and an exposition of rural coöperative banking, advocating private enterprise as against state aid.

HILL, J. S. *Organized credit for farmers*. Address delivered Nov. 16, 1915, at Durham, N. C. Pp. 20.

A careful outline of plans for coöperative credit for farmers, covering mortgage credit and personal credit and showing the logical place of the building and loan association in rural life.

KILE, O. M. *The farm water supply*. Circular 43, Extension Dept., College of Agriculture, Morgantown, W. Va. Pp. 16.

Economic and health considerations briefly considered. Illustrated.

LOYD, O. G. *Farm leases in Iowa*. Bull. 159, Iowa Experiment Station, Ames, Ia. Pp. 50.

A study of relationship of landlord and tenant; profitable farming, fair division of returns, various methods of renting, copies of forms used, etc.

LUBIN, D. *Direct dealing between producer and consumer*. Sen. Doc. 240, 64 Cong., 1 Sess. Pp. 40.

An outline of a plan for direct dealing between farmers and consumers in cities, through the parcel post service, using mail order methods.

MCCATCHEN, G. *The case for cotton*. Bull. of the Univ. of South Carolina, No. 43, Pt. V, Oct., 1915. Pp. 16.

An economic study of the advisability of producing cotton, using fertilizer, etc., at different price levels.

MACRAE, H. *Vitalizing the nation and conserving human units through the development of agricultural communities*. Ann. Am. Acad., Jan., 1916. Pp. 8.

General analysis of problem with suggestion for formation of commission for study and planning of better rural community life.

VALGREEN, V. N. *True and false economy in mutual insurance*. Journ. Prtg. Co., Crawfordville, Ind., Aug. 19, 1915. Pp. 12.

Primarily economic study (full of exact facts) of farmers' mutual insurance companies.

WILSON, E. E. *The business side of farming*. Bull. 196, College of Agriculture, Corvallis, Oregon. Pp. 44.

Third bulletin of a series dealing with the economic problems of farmers. Part I, by J. A. Bexell, dean of the School of Commerce, was on *Farm Records*; part II, by Dr. Macpherson on *Practical Problems in Rural Economics*; this, part III, deals with rural law, principally the laws dealing with titles and ownership of farm lands.

Coöperative dairies in Denmark. Mo. Bull. Econ. & Soc. Intell., Dec., 1915.

The needs of American farm women. Mo. Bull. Econ. & Soc. Intell., Dec., 1915.

A practical national marketing organization and rural credits system for the farmers of the United States. A hearing before the State Department June 21, 1915. With addenda by David Lubin. Oct. 19, 1915. Pp. 16; 20.

Symposium dealing with general theory of organization and views on many details by several competent witnesses.

Report of the Joint Committee of the United States Senate and House of Representatives on Rural Credits. H. Doc. 494, 64 Cong., 1 Sess. Pp. 40.

Critical review of present credit facilities for farmers with statement of their needs and draft of proposed bill to provide a system of land mortgage credit under federal supervision.

Commerce

(Abstracts by M. T. Copeland)

BARRETT, J. *Practical Pan-Americanism*. N. Am. Rev., Sept., 1915. Pp. 11.

Influences and agencies which have helped to develop Pan-Americanism.

BOYLE, J. E. *Terminal market problems*. Quart. Journ. Univ. N. D., Jan., 1916. Pp. 9.

Digest of some official and non-official publications mainly on organized speculation; suggest federal regulation of grain trade.

BRESCIANI-TURRONI, C. *Sulla formazione dei prezzi a termine nelle borse dei prodotti*. Giorn. d. Econ., Sept., 1915. Pp. 34.

CHOPP, C. C. *Possibilities of export trade*. Wld. Wk., Nov., 1915. Pp. 2.

Broad, preliminary study necessary.

COLLINS, FISHER and SHERMAN. *Methods of wholesale distribution of fruits and vegetables on large markets*. Bull. U. S. Dept. Agri. No. 267., Aug. 16, 1915. Pp. 27.

Valuable information for shippers and for students of marketing methods.

DEL MAR, A. *How to sell machinery to Latin-America*. Engg. Mag., Dec., 1915. Pp. 16.

Rather general discussion of some problems in South American trade.

ELLIOTT, P. *Our foreign trade in farm and forest products*. Bull. U. S. Dept. Agri., No. 296, Oct. 25, 1915. Pp. 50.

Statistical digest.

FLANNERY, J. F. *Tank steamers*. Syren, Jan. 5, 1916. Pp. 3.

Historical; progress in construction.

FRIEDMANN, M. *Die deutsch-oesterreich ungarische Wirtschaftsgemeinschaft*. Schmollers Jahrb., No. 4, 1915. Pp. 16.

Movement for customs union; obstacles; advantages.

GARIBALDI, A. *L'esportazione del frumento dell' Australia*. Giorn. d. Econ., Oct., 1915. Pp. 29.

GOUAULT, E. *Influence de la conservation frigorifique des denrées périssables sur le prix de la vie aux Etats-Unis*. Journ. des Econ., Oct. 15, 1915. Pp. 11.

Based on report of U. S. Department of Agriculture.

HIATT, W. S. *United States united for trade in foreign lands*. Ry. Age Gaz., Jan. 7, 1916. Pp. 3.

Marketing advantages of French comptoirs; example for American manufacturers.

HUBBACK, J. H. *The government and the wheat trade*. Econ. Journ., Dec., 1915. Pp. 10.

Some aspects of the policy of British government in regulating wheat trade.

JACOBS, P. *Zucker industrie und Zuckerhandel im Kriegsjahre 1914-15*. Schmollers Jahrb., No. 4, 1915. Pp. 50.

Effect of war on sugar trade; government regulations.

JOHNSON, E. R. *War's bearing on American merchant marine*. Annalist, Jan. 10, 1916. Pp. 2.

Merchant marine needed; stimulative measures necessary.

KENNEDY, P.B. *The seaman's act*. Ann. Am. Acad., Jan., 1916. Pp. 12.

Provisions of act; problem of removing our competitive disability.

KIES, W. S. *The necessity for organization in international trade*. Econ. Wld., Dec. 18, 1915.

LOZÉ, E. *Les charbons Américains et leur exportation*. L'Econ. Franç., Jan. 1, 1916. Pp. 2.

Descriptive.

MARSH, A. R. *The beginning of the end of the United States Cotton Futures act*. Econ. Wld., Oct. 16, 1915. Pp. 2.

Although district court held act unconstitutional because it originated in Senate, it is believed that substantive portions are also unconstitutional.

MARVIN, W. L. *Pure fabric or labeling laws.* Bull. Nat. Assoc. Wool Mfrs., Oct., 1915. Pp. 24.

Cases cited to show advantages of British Merchandise Marks act; Australian practice; prevention of fraudulent advertising.

DE MÉRIEL, P. *L'industrie lainière en Espagne.* Journ. des Econ., Oct. 15, 1915. Pp. 13.

Facts concerning organization of the industry.

PAYEN, E. *La soie: sa production, sa consommation.* L'Econ. Franç., Sept. 25, 1915. Pp. 2.

Effects of war on silk trade.

SCHREIBMAN, F. *How to secure export trade.* Engg. Mag., Oct., 1915. Pp. 7.

Believes that wholesaler and commission house are not satisfactory export agencies for small manufacturers seeking trade in Europe.

SCHREIBMAN, F. *How to secure foreign trade.* Engg. Mag., Nov., 1915. Pp. 8.

Scheme for coöperative league of exporters.

SELWYN-BROWN, A. *Post-bellum mineral production.* Engg. Mag., Jan., 1916.

Sources of production; anticipates heavy demand.

SINGH, N. *The capture of German foreign trade.* Wealth of India, Sept., 1915. Pp. 5.

Steps taken by British to secure control of markets from which Germans are not shut off.

SORRELL, L. C. *Dislocations in the foreign trade of the United States resulting from the European war.* Journ. Pol. Econ., Jan., 1916. Pp. 51.

Minute and painstaking statistical comparisons of foreign trade since August, 1914, and in preceding four years.

WALTEMATH, K. *Russland und die deutsche Lebensmittelversorgung.* Zeitschr. f. d. ges. Staatswis., No. 3, 1915. Pp. 24.

Influence of Russo-German trade in food-stuffs on tariff policies; Russia the more dependent on this trade.

WEEKS, J. W. *The merchant marine.* Journ. Philadelphia Chamber of Commerce, Oct., 1915. Pp. 10.

Address by Senator Weeks criticising Seaman's act and advocating subsidy policy.

WIESINGER. *Der Aussenhandel Deutschlands mit Frankreich.* Annalen des Deutschen Reichs. No. 8, 9, 1915. Pp. 10.

Statistical analysis.

WYMAN, W. F. *Selling American goods.* Wld. Wk., Nov., 1915. Pp. 2.

Suggestions for selling goods in South America.

Advocates a commission for merchant marine. Greater N. Y., Nov. 22, 1915.

Criticises Ship Purchase bill and Seaman's act; favors appointment of a commission for investigation.

The American mercantile marine. Pro. Acad. Pol. Sci., Oct., 1915. Pp. 206.

A series of addresses and papers discussing the policy of the United

States government toward our mercantile marine—subsidies, Seaman's act, Ship Purchase bill, a merchant marine commission, and other topics; also several papers on relation of investments to foreign trade.

Canada's great waterway. Syren, Jan. 5, 1916. Pp. 6.

Recent improvement in St. Lawrence navigation.

Crisis in shipping on the Pacific. Com. Repts., Sept. 30, 1915. Pp. 5.

American trade in Pacific seriously menaced by withdrawal of Pacific mail steamers.

The dyestuff situation to date. Bull. Nat. Assoc. Wool. Mfrs., Oct., 1915.

American production increasing but inadequate; protective duty needed.

Japanese shipping and ship building. Syren, Jan. 5, 1916. Pp. 6.

Growth of shipbuilding facilities.

The official cotton standards of the United States. U. S. Dept. Agri., Service and Regulatory Announcement, No. 6, Jan., 1916, Pp. 32.

Explanation of method of preparing standards.

Shipbuilding capacity of the United States yards. Mo. Bull. Chamber of Commerce of State of N. Y., Dec., 1915. Pp. 12.

Results of special inquiry regarding present conditions and future prospects.

The Spanish fruit trade. Syren, Jan. 5, 1916. Pp. 4.

Methods of handling export trade.

Steamship company finance in war time. Syren, Jan. 5, 1916. Pp. 3.

Figures for numerous British companies.

The textile alliance plan. Bull. Nat. Assoc. Wool Mfrs., Oct., 1915. Pp. 12.

Arrangements for exports of wool manufacturers; effect of war on wool imports.

What of our merchant marine? Annalist, Dec. 13, 1915.

The world's coming tariffs and commercial treaties. Americas, Oct., 1915.

United States should prepare for negotiation of "up-to-date" commercial treaties with European countries.

Railways

(Abstracts by Julius H. Parmelee)

ALLIX, G. *Les chemins de fer britanniques et la guerre.* Journ. des Transports, Nov. 27, 1915. Pp. 5.

Description of the British war-railway organization from the French viewpoint.

ALLIX, G. *La crise des transports.* Journ. des Transports, Dec. 25, 1915. Pp. 6.

Serious transportation conditions in belligerent and neutral countries due to the war.

ALLIX, G. *L'exposition de San Francisco et les chemins de fer français.* Journ. des Transports, Sept. 25, 1915. Pp. 3.

ALLIX, G. *Quelques aperçus sur le trafic commercial des chemins de fer.* Journ. des Transports, Oct. 30, 1915. Pp. 4.

The efforts of French railways to approximate normal economic conditions in time of war.

ARNOLD, B. J. *Foundation principles of valuation.* Elec. Ry. Journ., Oct. 9, 1916. Pp. 7, 4.

Prepared for the electric railway field.

ARTHUR, W. *Possibilities of steam railroad electrification.* Ry. Age Gaz., Jan. 21, 1915. Pp. 4.

Summary of chief reasons why electricity is replacing steam as a motive power.

BEATON, A. J. *The speed of trains on narrow gauge railways.* S. African Railways and Harbours Mag., Nov., 1915. Pp. 6.

With illustrations and diagrams. Trains on the South African railways have been considerably speeded up in recent years.

BEYER, O. S., JR. *Scientific train loading; tonnage rating.* Ry. Rev., Nov. 6, 1915. Pp. 5.

Mathematical analysis of various factors such as drawbar pull, train resistance, weather adjustments, etc.

BRYCE, G. *The real Strathcona. IV. The first railway to Winnipeg.* Canadian Mag., Oct., 1915. Pp. 5.

The only railway article in a biographical series.

BUREAU OF RAILWAY ECONOMICS. *Comparative railway statistics, United States and foreign countries, 1912.* Bull. 83, Oct., 1915. Pp. 78.

General railway statistics of the United States and 38 foreign countries, covering over 600,000 miles of line, or seven eighths of the world's mileage. Compares mileage, capital, income, wages, traffic, and various traffic averages.

BUSBY, L. A. *Regulation of public utilities.* Aera, Jan., 1916. Pp. 19.

The cardinal principles of regulation as applied to electric railways.

CARPENTER, G. M. *Railroading in the Argentine.* Railroad Herald, Jan., 1916. Pp. 4.

CONNOR, S. L. *Efficiency in track work.* Pro. N. E. Railroad Club, Dec. 14, 1915. Pp. 18.

Working of efficiency and bonus system on the Baltimore and Ohio.

CRANE, W. R. *Transportation in Alaska.* Pro. Ry. Club of Pittsburgh, Sept. 24, 1915. Pp. 28.

Covers ocean, river, rail, and highway transportation facilities. Illustrated with pictures and a map.

CROSSLAND, J. *The placing and design of railway termini.* Ry. News (London), Dec. 11, 18, 1915. Pp. 2, 2.

DAGGETT, S. *The Panama canal and transcontinental railroad rates.* Journ. Pol. Econ., Dec., 1915. Pp. 8.

Water competition in transcontinental traffic has become effective, at the same time that its limitations are being recognized.

DEWSNUP, E. R. *Recent financial investigations by the Interstate Commerce Commission.* Ann. Am. Acad., Jan., 1916. Pp. 15.

The New Haven, Frisco, St. Paul, and Rock Island investigations.

DIXON, F. H. *The railways and their masters.* Annalist, Jan. 10, 1916. P. 1.

Survey of federal and state laws enacted during 1915 in the field of railway regulation, also of important decisions.

DIXON, F. H. *The trend of railway earnings in the year 1915.* Ry. Age Gaz., Dec. 31, 1915. Pp. 3.

Revenues per mile in 1915 lowest since 1909. Increase in net revenue over 1914 due to deferred expenditures that must be made good in the future.

DIXON, G. D. *Preparedness and our railroads.* Ry. Rev., Dec. 11, 1915. Pp. 4.

Importance of the railways as a military asset; sufficient revenues should be allowed the railways to maintain a high standard of preparedness.

DUNN, S. O. *Education for railway work.* Ry. Age Gaz., Nov. 12, 1915. Pp. 3.

Emphasizes the value of the broadest possible education. One fourth of railway officials are college bred.

DUNN, S. O. *The Interstate Commerce Commission and the railroads.* Ann. Am. Acad., Jan., 1916. Pp. 18.

Describes the piecemeal development of public control over railways, and the serious conflict between state and federal policies. Advocates greater power for the Interstate Commerce Commission to meet both these factors.

FONTAINE, F. L. *The Boston & Maine tangle.* Mag. Wall St., Jan. 8, 1916.

Due largely to the incubus of unprofitable leases.

HAILEY, F. M. *The New York, New Haven & Hartford Railroad. Its financial status.* Moody's Mag., Jan., 1916. Pp. 4.

Historical resumé set forth without comment.

HAUSMEISTER, P. *Ueber die Vor- und Nachteile einer weiteren Vereinheitlichung im deutschen Eisenbahnwesen unter Berücksichtigung der württembergischen Interessen.* Zeitschr. f. ges. Staatswis., No. 3, 1915. Pp. 24.

Discusses pro and con the further unification of the several state railway systems of Germany. Concludes that further union is desirable, but should not proceed too suddenly.

HIATT, W. S. *The efficiency of French women as railway workers.* Ry. Age Gaz., Nov. 19, 1915. Pp. 3.

Some 25,000 women are at work on French railways under war conditions.

HIATT, W. S. *Europe struggling with a ship and car shortage.* Ry. Age Gaz., Jan. 21, 1916. Pp. 3.

HIATT, W. S. *French railway accidents in war time.* Ry. Age Gaz., Nov. 26, 1915. Pp. 2.

Remarkable freedom from accidents is shown by the records.

HIATT, W. S. *The railroad soldier at the front.* Ry. Age Gaz., Oct. 29, 1915.

Emergency railway building in France, and the reorganization of railway employees on a military basis.

HIATT, W. S. *Selling railway supplies to European countries.* Ry. Age Gaz., Nov. 12, 1915. Pp. 4.

HIATT, W. S. *A United States united for trade in foreign lands.* Ry. Age Gaz., Jan. 7, 1916. Pp. 4.

American railway supply firms must organize for export business.

HINES, W. D. *The conflict between state and federal regulation of railroads.* Ann. Am. Acad., Jan., 1916. Pp. 8.

The danger of too many masters over the railways. Calls for congressional action to define the limits of state interference with interstate business.

HOOPER, W. E. *The accounting system prescribed for railroads by the Interstate Commerce Commission.* Ann. Am. Acad., Jan., 1916. Pp. 10.

Descriptive and historical.

HULME, T. W. *Federal valuation of the railroads in the United States.* Ann. Am. Acad., Jan., 1916. Pp. 9.

Problems in valuation, and the steps involved in their solution.

JOHNSON, E. R. *The stockholder's wage.* Mag. of Wall St., Oct., 16, 1915.

Future prospects of the railway stockholder.

JOHNSON, L. E. *The relations of the railways and the public.* Ry. Age Gaz., Nov. 12, 1915. Pp. 4.

Wise and fair railway regulation versus government ownership.

LOWNHaupt, F. *Equipment bonds for investment.* Mag. of Wall St., Oct. 16, 1915. Pp. 4.

LYNN, S. *The life of a steel freight car.* Ry. Rev., Jan. 15, 1916. Pp. 3.

Steel cars can be maintained indefinitely through repairs.

KENNAN, G. *The Chicago & Alton case.* N. Am. Rev., Jan., 1916. Pp. 20.

A defense of the transactions of the Harriman syndicate in the purchase and reorganization of the Chicago & Alton.

MACNAB, E. S. M. *Electric lighting of railway passenger cars.* Pro. Canadian Ry. Club, Oct., 1915. Pp. 26.

MARKHAM, C. H. *Railroad development in the South, past, present, and future.* Ill. Central Mag., Dec., 1915. Pp. 4.

MORRIS, W. R. C. *Government railway of Alaska.* Canadian Engr., Aug. 12, 1915. Pp. 4.

With map and illustrations.

OLMSTEAD, A. S. 2D. *Do "cost of transportation" exhibits in railroad rate case show cost?* Ann. Am. Acad., Jan., 1916. Pp. 8.

Concludes that the cost of a particular service can not be ascertained.

PESCHAUD, M. *Les chemins de fer français et la guerre.* Rev. Pol. & Parl., Oct., 10, 1915. Pp. 22.

Description of the successive steps taken since July 31, 1914, to make the French railway system adequate both to the military and the economic problems of war.

PLANT, L. G. *The fuel department—a constructive criticism.* Pro. N. E. Railroad Club, Nov. 9, 1915. Pp. 11.

PROUTY, C. A. *The federal valuation of utilities.* Ann. Am. Acad., Jan., 1916.

Description of valuation work of Interstate Commerce Commission.

RAFFALOVICH, A. *Les chemins de fer en Allemagne.* L'Econ. Franç., Jan. 8, 1916. Pp. 3.

Adaptation by Germany of its own railways, and those of conquered territory, to war demands.

RIEGEL, S. S. *The locomotive of recent developments.* Pro. Central Ry. Club, May, 1915. Pp. 11.

With various illustrations.

ROULAND, E. *La chemin de fer de Bagdad.* L'Econ. Franç., Dec. 25, 1915. Pp. 2.

SCHULTZE, E. *Opfer der Eisenbahnunfälle in der Vereinigten Staaten von Amerika.* Archiv f. Eisenbahnw., Nov.-Dec., 1915. Pp. 18.

A study of the railway accident problem in the United States, written with very little comprehension of the facts, of their bearing, or of the underlying causes.

SHOUF, P. *Railway conditions in California.* Elec. Ry. Journ., Dec. 11, 1915.

Only one of 25 electric lines in California paid a dividend in 1915, owing to increased expenses and taxes and severe automobile competition.

SHOUF, P. *Relation of railways to agriculture.* Elec. Ry. Journ., Oct., 16, 1915. Pp. 3.

Electric railway practice in the development of farm traffic.

SNYDER, G. D. *The country's railroads and national defense.* Ry. Age Gaz., Nov. 26, 1915.

Based on our railway record in the Civil and Spanish wars.

SPROULE, W. *One shareholder to three railroad employes.* Santa Fe Mag., Oct., 1915. Pp. 2.

TOWNER, A. M. *When a railroad "goes broke."* Mag. of Wall St., Nov. 27, Dec. 11, 25, 1915, Jan. 8, 1916, Pp. 3, 3, 2, 2.

A series describing the steps in a railway reorganization.

VAN AUKEN, K. L. *Track maintenance. The big problem—labor.* Ry. Rev. Oct. 23, Nov. 20, 1915. Pp. 4, 4.

WEISS-BARTENSTEIN, W. K. *Bulgariens Verkehrspolitik und Verkehrswesen.* Archiv f. Eisenbahnw., Nov.-Dec., 1915. Pp. 20.

Account of recent improvements in the systems of railways and highways in Bulgaria.

WILLCUT, G. B. *The value of railway statistics*. Elec. Ry. Journ., Oct. 9, 1915. Pp. 3.

Written primarily for electric railway officials.

American railway securities held abroad. Ry. Rev., Jan. 1, 1916. Pp. 2.

Supplementary investigation by L. F. Loree indicates that nearly half a billion in American railway securities returned to this country from February 1 to July 31, 1915. The amount held abroad on the latter date is estimated as \$2,200,000,000.

Australia's first trans-continental railway. S. African Railways & Harbours Mag., Nov., 1915. Pp. 3.

The British government and American railroad securities. Ry. Gaz. (London), Dec. 3, 1915. P. 1.

Estimates that British insurance companies hold about £25,000,000 of American railway securities, while the holding of trust companies, banks, hospitals, and other institutions are probably much greater.

Cars and locomotives ordered and built in 1915. Ry. Age Gaz., Dec. 31, 1915.

Year signalized by extension of all-steel equipment, foreign orders, and rush of business in the last three months.

Electric rolling stock ordered in 1915. Elec. Ry. Journ., Jan. 1, 1916. Pp. 3.

Total number of new cars of all kinds purchased in 1915 was 2,782, the smallest in eight years.

New electric railway track built in 1915. Elec. Ry. Journ., Jan. 1, 1916. Pp. 2.

Fewer miles of new electric railway built in 1915 than in eight years—less than 600 miles. About 450 miles of steam railway line were electrified—the largest mileage on record. Total new electric mileage was 1050 miles.

New railway construction statistics for 1915. Ry. Age Gaz., Dec. 31, 1915.

Less than a thousand miles of new railway line built in the United States in 1915, the smallest figure in over half a century.

A premium on foresightedness. Annalist, Jan. 24, 1915. Pp. 2.

Advocates railway purchases of equipment in times of depression, when prices are low.

Proposed demands of enginemen and trainmen. Ry. Age Gaz., Jan. 14, 1916.

Analysis of demands for eight-hour basis of pay and for overtime pany at time and one half rate under consideration by the four national railway trainmen's brotherhoods.

Railroad bankruptcy. Ry. Age Gaz., Oct. 15, 1915. Pp. 3.

With map. One sixth of the railway mileage of the United States is being operated by receivers; two thirds of this bankrupt mileage lies in the Southwest.

Railroads in Turkey. Bull. Am. Geog. Soc., Dec., 1915. Pp. 7.

With map.

Railways and finance in 1915. Ry. News (London), Jan. 1, 1916. Pp. 16.

Summary of the important events of 1915 in the British railway world—finance, war effects, operations, legislation, personnel, etc.

Railways and the war: Enlistment of railwaymen. Ry. News (London), Dec. 11, 1915. Pp. 2.

Points out various devices by which British railway employees can be released for war service.

Railways improve agricultural interests. Ry. Journ., Nov., 1915. Pp. 15.

Symposium based on the replies of 45 railways to the following question: What is your company doing, and about what are your annual expenditures, for better farming and better farm life?

The railway situation from different viewpoints. Ry. Age Gaz., Dec. 31, 1915. Pp. 11.

Symposium of the views of six railway officials, one interstate commissioner, one state commissioner, one consulting engineer, and one railway contractor.

Railway statistics. Archiv f. Eisenbahnw., Nov.-Dec., 1915.

Switzerland, 1913; Hungarian state railways, 1913; Norway, 1913-1914.

Receiverships and foreclosure sales. Elec. Ry. Journ., Jan. 1, 1916. Pp. 2.

Electric railway mileage placed under receivership in 1915 was the largest in five years—1,152 miles, with \$79,600,000 outstanding securities.

Les résultats de 1914. Journ. des Transports, Nov. 27, 1915. Pp. 4.

A series, covering the state system.

Accounting

(Abstracts by Martin J. Shugrue)

ARNOLD, B. J. *Foundation principles of valuation.* Elec. Ry. Journ., Oct. 9, 1915. Pp. 7, 4.

Purpose of valuation, detailed methods, overhead expenses, non-physical value, depreciation, amortization, the purchase clause; social aspect and needs of the industry are also treated.

BARROWS, W. P. *Receivers and public accountants.* Journ. Account., Jan., 1916. Pp. 14.

The function of accountants in preventing the necessity of receiverships and in furnishing information during financial readjustment.

BENTON, A. A. *Federal reserve rediscounts and requirements as to certain financial statements.* Trust Companies, Oct., 1915. Pp. 4.

The essential points which public accountants should consider in preparing for the Federal Reserve banks certified financial statements of borrowers.

CARROLL, H. W. *Municipal accounting and its relationship to government.* Journ. Account., Oct., 1915. Pp. 11.

Desirability of the general adoption of a model business system of municipal accounting for cities of the United States.

CHASE, H. S. *Recent changes in the "net balance" in the United States Treasury.* Journ. Account., Jan., 1916. Pp. 8.

Three serious errors in the preparation of the recently revised "Daily Statement."

COMSTOCK, H. G. *A practical accounting system for building and loan associations.* Am. Bld. Assoc. News, Nov., 1915. Pp. 5.

A brief outline of a simple and efficient system employed by The Englewood Mutual Loan and Building Association of Englewood, N. J.

CORY, C. L., VINCENT, W. G., and NORTON, W. J. *Inventories and appraisals of properties.* Pro. Am. Inst. Elec. Engrs., Sept., 1915.

FICKER, N. T. *Distributing overhead expense.* Engg. Mag., Nov., 1915. Pp. 7.

Sixth chapter of a series on "Distributing manufacturing expenses"; shows the importance of correctly distributing depreciation, insurance, taxes, interest, and tool, material, and special department expense.

FICKER, N. T. *Manufacturing expense distribution.* Engg. Mag., Jan., 1916.

Practical means for remedying the defects of the "machine unit system" in periods of depression. Final chapter.

FORBES, J. F. *The importance of accrued accounts.* Elec. Ry. Journ., Oct. 16, 1916. P. 1.

Operating accounts do not always state the entire facts.

GANTT, H. L. *Production, sales and fixing costs.* Engg. Mag., Jan., 1916.

A demand for a radical revision of methods in distributing costs.

GILBERT, F. L. *An "O. K." on Mr. McAdoo's accounts.* Annalist, Dec. 6, 1915. P. 1/2.

From a careful analysis, an expert accountant reaches the conclusion that the Daily Statement gives a true picture of the Treasury's condition.

GILLETTE, H. P. *The valuation of water works properties.* Engg. & Contracting, Jan. 5, 1916. P. 1.

Ninth in a series of 12 articles. Formulates and discusses the "separate plant theory of prorating."

HARRISON, F. *The relationship of railroads to land values.* Econ. Wld., Dec. 11, 1915. Pp. 2.

An address delivered before the Ninth Annual Meeting of the Association of Life Insurance Presidents, New York City, Dec. 9, 1915.

HARVEY, J. *Shipping accounts and the audit thereof.* Accountant, Nov. 27, 1915. Pp. 6.

Shipping accounts are not difficult to handle. Points out details and information which a young accountant would find helpful in performing an audit.

HATFIELD, H. R. *Some neglected phases of accounting.* Elec. Ry. Journ., Oct. 16, 1915. Pp. 4.

Fundamental valuation principle is not equity but attraction of capi-

tal. Author differentiates between capital expenditures and revenue charges, and analyzes problem of depreciation, capitalization of deficits, and franchise payments.

JURGENSEN, D. F. *Suggested form of inventory for valuation of common carrier property.* Journ. Assoc. Engg. Socs., Oct., 1915. Pp. 10.

Proposed skeleton form of inventory to be used in preparation of "Tentative valuation of common carrier property" and one form for analysis of each of five principal items of inventory.

KERR, D. S. *Consolidated balance sheets.* Accountant, Nov. 20, 1915. Pp. 3.

Facts the balance sheet of a holding company should show.

MCRAE, T. B. *Accounting for rents.* Elec. Ry. Journ., Dec. 25, 1915. P. 1.

Raises some interesting points to be discussed editorially in an early issue.

MOXEY, L. W., JR. *Bookkeeping and cost-keeping for electrical contractors.* Elec. Wld., Nov. 20, 1915. Pp. 2.

Describes an actual system showing forms and explaining how they are filled out.

MUNTZ, G. *Finding costs in the steel foundry.* Iron Trade Rev., Sept. 9, 1915.

NASH, L. R. *Depreciation reserves as affected by property growth.* Am. Econ. Rev., Mar. 1916. Pp. 20.

REED, D. A. *Assessing costs of extensions in a municipally owned plant.* Journ. Am. Water Works Assoc., Dec., 1915. Pp. 13.

Principles involved in assessing special benefits of certain civic improvements against abutting property.

ROYCE, F. P. *Capitalizing betterments.* Stone & Webster Pub. Serv. Journ., Oct., 1915. Pp. 3.

If betterments to public service companies result in advantages so great that both the company and the consumer will benefit, a proper part of their cost should be capitalized.

SPILLMAN, W. J. *Formulae for calculating interest on farm equipment.* U. S. Dept. Agri. No. 53., Oct. 12, 1915. Pp. 4.

If accuracy in cost accounting is to be obtained it is necessary to determine a proper basis for calculating interest on the various items of farm equipment. Concrete examples explained.

STAUB, E. E. *The designing of accounting systems.* Journ. Account., Dec., 1915. Pp. 8.

A general description of methods which have been found helpful in designing of accounting systems.

SUNLEY, W. T. *Treasury stock.* Journ. Account., Dec., 1915. Pp. 5.

Treasury stock should be treated as a deduction from capital stock issued rather than as an asset.

THOMSON, E. H. *Farm cost accounting.* Journ. Account., Dec., 1915. Pp. 20.

Essential farm records and their interpretation. Farmers Bulletin 661 is discussed and a portion of it reproduced.

WRIGHT, W. C. *Depreciation, interest and manufacturing cost.* Journ. Account., Nov., 1915. Pp. 3.

Is interest an element in manufacturing cost?

Accountants' papers and proceedings. Elec. Ry. Journ., Oct. 9, 1915. Pp. 9.

President Mitchell reviews year's work. Delegates discuss value of statistics in administration, taxation, passenger accounting, and various technical points of general interest.

Bay State Street Railway valuation. Elec. Ry. Journ., Dec. 4, 1915. Pp. 3.

Methods and results of eighteen months investigation of Massachusetts property in connection with case of proposed fare increase.

Conference on valuation. Elec. Ry. Journ., Nov. 13, 1915. Pp. 5.

Delegates in Philadelphia in sessions on November 10-12 under auspices of the Utilities Bureau discuss questions dealing with the reproduction theory and original cost theory, franchise values and land values.

Interstate Commerce Commission hearing on valuation. Ry. Age Gaz., Oct. 8, 1915. Pp. 2.

Railroads urge the commission to coöperate with them in establishing fundamental principles to be used.

Leonard Metcalf suggests improvements in public utility control and valuation. Engg. Record, Jan. 22, 1916. Pp. 2.

Constructive measures for simplifying litigation and coördinating efforts of commissions and corporations.

Minnesota commission offers novel valuation views. Engg. Record, Jan. 1, 1916. P. ½.

In a brief answering that of railroads before Interstate Commerce Commission reproduction is assumed to be instantaneous.

Papers presented before Central Electric Railway Association accountants. Elec. Ry. Journ., Dec. 11, 1915. Pp. 4.

At meetings in Detroit, Dec. 7-8, topics dealing with depreciation and appreciation, accrued accounts, journal entry ticklers, and shop orders were considered.

Valuation methods on the Big Four. Ry. Age Gaz., Oct. 15, 1915. Pp. 1.

Methods being followed in field work and in preparation of maps and profiles.

Public Utilities

(Abstracts by Ralph E. Heilman)

BROOKS, R. C. *Municipalization of the Berlin electric works.* Quart. Journ. Econ., Nov., 1915.

Explains the action of the Berlin city council of April 18, 1915, in voting to municipalize the Berlin electric works, and the plan developed for conducting the enterprise.

BUSBY, L. A. *Regulation of public utilities.* Elec. Ry. Journ., Nov. 27, 1915.

The present status of regulation, the basis of sound regulation, and the purpose of regulatory commissions.

CRAMES, W. J. *The inefficiency of municipal ownership.* Stone & Webster Pub. Serv. Journ., Nov., 1915.

Presents facts and statistics concerning operation of municipal utilities in Seattle, which in the writer's opinion indicate a lack of efficiency.

HATTON, A. R. *Constitutional home rule and public utility legislation in Ohio.* Utilities Mag., Nov., 1915.

The struggle to secure and maintain for Ohio cities the right of municipal ownership.

HEILMAN, R. E. *The development by commissions of the principles of public utility capitalization.* Journ. Pol. Econ., Nov., 1915.

Traces the development by commissions of the fundamental principles of public utility capitalization.

HODGKINS, H. C. *Franchise of public utilities as they were and as they are.* Journ. Am. Water Wks. Assoc., Dec., 1915.

Changes in nature of franchises, wrought by utilities commission movement.

KEALY, P. J. *Municipal coöperation in utility management.* Elec. Ry. Journ., Oct. 23, 1915.

Discusses and illustrates four theories of coöperation between municipalities and privately owned utilities.

NICHOLAS, F. *Tendencies in central-station rate-making.* Elec. Wld., Oct. 23, 1915.

Maintains that the tendency of electric rates for a long period has been downward; and asks, How long can this process continue?

STERRETT, J. E. *The comparative yield on trade and public service investment.* Am. Econ. Rev., Mar., 1916. Pp. 8.

TALBOT, G. W. *State versus federal control of water power.* Pub. Serv., Oct. 15, 1915.

Opposes federal control; regards the Ferris bill as an unwarranted invasion of state sovereignty.

Jolting the jitney. Pub. Serv., Oct. 15, 1915.

Reasonable regulation puts jitneys out of business. The jitney business on the decline.

Raising the municipal fares in England. Stone & Webster Pub. Serv. Journ., Dec., 1915.

A report of the discussion of municipal ownership problems which occurred at the recent annual conference in London of the Municipal Tramways Association of Great Britain. Discussion is centered upon the rising costs of operation in war time.

Investments

(Abstracts by Arthur S. Dewing)

COLLVER, C. *How to analyze industrial securities*. Moody's Mag., Dec., 1915.

Points to unconservative promotions in the past and advocates caution now. The bonds of industrials, if issued, should be carefully protected.

GARDNER, J. *Foreign investments and the war*. Finan. Rev. Rev., Dec., 1915.

Approves large foreign investments by England, which should, so far as possible, be held as a reserve to be liquidated at the end of rather than during the war.

GIBSON, T. *Our securities after the war*. Moody's Mag., Oct., 1915.

An extremely keen analysis of security values after war. Agrees with economists that boom will continue a few years, then "the deluge."

HICKERNALL, W. F. *Where prices are subnormal*. Annalist, Dec. 20, 1915.

Interesting analysis of opportunity for foreign investment. Special attention is given to the situation of the Argentina railroads.

Corporations and Trusts

(Abstracts by Arthur S. Dewing)

SALIERS, E. A. *Some financial aspects of the International Mercantile Marine Company*. Journ. Pol. Econ., Nov., 1915.

Gives accurate account of factors determining the ill success of the company down to the war.

SELWYN-BROWN, A. *The Missouri Pacific reorganization plan*. Moody's Mag., Dec., 1915.

SELWYN-BROWN, A. *Reorganizing the International Steam Pipe Company*. Moody's Mag., Nov., 1915.

Brief statement of promotion (not accurate), conditions leading to failure, and proposed plan. Correctly diagnoses failure as due primarily to lack of technical skill.

In receivers' hands. Annalist, Dec. 20, 1915.

Brief statement of the capitalization of the railroads in or emerging from receivership.

Labor and Labor Organizations

(Abstracts by George E. Barnett)

ANDREWS, J. B. *Physical examination of employees*. Am. Journ. Pub. Health, Vol. V, No. 12. Pp. 5.

Objection to physical examinations would be much lessened by provision for sickness insurance.

CARTER, G. R. *The sequel of the Welsh coal strike*. Econ. Journ., Dec., 1915.

The strike has strongly promoted syndicalist ideas.

CLARK, L. D. *Workmen's compensation in the federal Congress*. Journ. Pol. Econ., Oct., 1915. Pp. 14.

Reviews the legislation and the proposed compensation laws for federal employees and for workmen in interstate commerce.

CRUEGER. *Die deutschen Genossenschaften während des Krieges*. Jahrb. f. Nat. Oek., III, 50, 1, 1915. Pp. 38.

The effect of the war on each of the forms of coöperative association.

DOUGHERTY, N. F. *Mutual benefit association on the Pennsylvania*. Ry. Age Gaz., Dec. 10, 1915. Pp. 3.

The association is made up exclusively of Pennsylvania Railroad employees, and is opposed to strikes.

FITCH, J. A. *Probing the causes of industrial unrest*. Survey, Dec. 18, 1915; Jan. 1, 1916. Pp. 7, 6.

Reviews of the reports of the United States Commission on Industrial Relations.

GAEBEL, K. *Hilfe den Textilarbeitern!* Soz. Praxis, Nov. 11, 1915. Pp. 5.

The deplorable conditions among the textile workers due to the war necessitate relief.

GOMPERS, S. *Labor history in the making. The 1915 A. F. of L. convention*. Am. Federationist, Jan., 1916. Pp. 18.

GRAHAM, I. J. *Working hours of women in Chicago*. Journ. Pol. Econ., Oct., 1915. Pp. 9.

Statistical study of the working hours of Chicago women, based on official reports.

HIATT, W. S. *The efficiency of French women as railway workers*. Ry. Age Gaz., Nov. 19, 1915. Pp. 3.

LEIPERT, T. *Die gesetzliche Regelung des Arbeitsnachweises*. Ann. f. Soz. Pol. & Gesetz., IV, 3-4, 1915. Pp. 12.

The interests of labor demand more effective governmental control of employment offices, especially those conducted in the interest of employers' associations.

MAROT, H. *Trade unions and minimum wage boards*. Am. Federationist, Nov., 1915. Pp. 3.

Trade-unionists should not acquiesce in the principle that wages are to be fixed by the cost of living.

PARKER, C. H. *The California casual and his revolt*. Quart. Journ. Econ., Nov., 1915. Pp. 17.

Effective organization of the California casual laborers is unlikely.

POTTHOFF, H. *Die Sicherung des Existenzminimums*. Soz. Praxis, Sept. 30, 1915. Pp. 3.

Argues from war experience the possibility and desirability of furnishing every citizen a minimum subsistence in goods.

Agricultural strikes according to recent official statistics. Mo. Bull. Soc. & Econ. Intell., Nov., 1915. Pp. 8.

The distribution, duration, and results of such strikes in Italy.

Department of Labor conference on employment, held at San Francisco, Cal., August 2 to 6, 1915. Monthly Rev., Oct., 1915. Pp. 9.

Federal employment work of the Department of Labor. Monthly Rev., Oct., 1915. Pp. 3.

Minimum wages for female workers in France. Board of Trade Labour Gaz., Oct., 1915. Pp. 2.

Abstract of the new French law which provided for the fixing of minimum rates for female home workers in the clothing trades.

Rhode Island wage arbitration. Elec. Ry. Journ., Oct. 30, 1915. Pp. 3.

Abstract of the brief presented by the Rhode Island Company.

The Rockefeller plan. Survey, Oct., 16, 1915. Pp. 5.

The full text of the agreement between the Colorado Fuel and Iron Company and its employees.

Scientific management under the X-ray. Ir. Age, Nov. 25, 1915. Pp. 10.

Regarded as prejudicial to organized labor.

Statistics of trade unions in 1914. Bull. Dept. Labor of State of N. Y., No. 74, Sept., 1915. Pp. 149.

Membership of trade unions, by localities and trades, in New York state on September 30, 1914.

Wages during the war. Board of Trade Labour Gaz., Oct., 1915. Pp. 2.

Four and a half million English work people have had their wage rates increased by over £750,000 per week since the outbreak of war.

Prices and Cost of Living

FAIRCHILD, H. P. *The standard of living—up or down?* Am. Econ. Rev., March, 1916. Pp. 19.

HANSEN, A. H. *Wholesale prices for the United States 1801-1840.* Quart. Pub. Am. Stat. Assoc., Dec., 1915.

KING, W. I. *Do high prices mean prosperity?* Annalist, Jan. 17, 1916.

RUDLOFF, L. *Rindvieh- und Schweinepreise im Ausland in den einzelnen Monaten der Jahre 1909 bis 1913.* Jahrb. f. Nat. Oek., III, 50, 4, 1915.

WILLIAMS, T. T. *The rise of prices in India.* Econ. Journ., Dec., 1915.

Money, Credit, and Banking

(Abstracts by Don C. Barrett)

BRENTON, A. and KOELSCH, W. F. H. *Status of bank and trade acceptances under the Federal Reserve act.* Journ. Am. Bankers Assoc., Dec., 1915.

Both writers are bankers who favor development of such acceptances involving domestic commercial transactions.

BURRELL, H. V. *A historical survey of the position occupied by the Bank of England as regards the other banks of this country, the state, and the financial and commercial community generally with especial reference to*

the present position of the bank. Journ. Inst. Bankers, Nov., 1915. Pp. 21.

Essay awarded a prize by the Institute of Bankers.

DEL MAR, A. *The evolution of national money and its climax in the federal reserve system.* Journ. Am. Bankers Assoc., Dec., 1915. Pp. 2.

Monetary issues mark progress of civilization. Interesting statement.

DENBY, C. *Chinese and American exchange.* Bankers Mag., Jan., 1916.

DOUGLAS, A. W. *Does the gold supply control prices?* Annalist, Oct. 18, 25, Nov. 1, 8, 1915. Pp. 4.

Series of four articles. Denies that variation in supply of gold controls price movements.

DREHER, H. J. *Wisconsin's experiment in applying its rural credits law.* Journ. Am. Bankers Assoc., Nov., 1915. Pp. 4.

Experiment a success in developing new land. Bankers coöperate in making loans.

HALL, P. L. *The federal reserve banking act.* The Mid-West Quart., Jan., 1916.

HARRISON, M. W. *Study course in savings banking.* "Savings banking in Europe." Journ. Am. Bankers Assoc., Jan., 1916.

HOFFMANN, W. *Deutsche Banken in der Türkei.* Weltwirts. Archiv, Oct., 1915. Pp. 12.

German banks have exerted the primary influences in building up business relations between Germany and Turkey.

JENNINGS, H. J. *Why not a currency loan?* Nineteenth Cent., Dec., 1915.

Dangerous proposals which might lead to a paper money régime in England.

LANSBURGH, A. *Die grossen Notenbanken im Dienste der kriegführenden Staaten.* V, VI. Oct., Nov., 1915. Pp. 17, 13.

V. Analyzes the monetary situation in Italy since her entrance into the war. VI. Success of Reichsbank in providing war loans to the state and funds for industries of the nation.

LANSBURGH, A. *Zur Frage des Börsen-Moratoriums.* Die Bank, Oct., Nov., 1915. Pp. 12, 15.

In these two articles the author compares methods pursued on the bourses of Berlin and Paris in meeting difficulties arising since war began.

LANDESBERGER, J. *Das Geld- und Kreditwesen im Kriege.* Weltwirts. Archiv, Oct., 1915. Pp. 18.

LÉMONON, E. *L'industrie et le crédit en Italie.* Journ. des Econ., Oct. 15, 1915. Pp. 10.

Merchants and manufacturers complain of lack of support for business. Remedy is that they should and could offer banks good commercial paper and secure extensive credits.

LEVY, R.-G. *French money, banking, and finance during the great war.* Quart. Journ. Econ., Nov., 1915. Pp. 20.

Excellent article. Holds that although gold has disappeared from circulation, note issues of the Bank of France have assumed enormous proportions, foreign exchanges have caused anxiety, the monetary banking and financial conditions of France are sound and warrant the confidence of investors in public funds. The country can bear a debt three times as large as that of 1870.

McNALLY, R. F. *Clearing house organization as applied to country banks.* Journ. Am. Bankers Assoc., Nov., 1915. Pp. 3.

MELLOR, H. *Paper currency and the rise in prices.* Bankers' Mag. (London), Jan., 1916.

MOELLER, H. *Betrachtungen über der Scheckverkehr in England un Deutschland.* Die Bank, Nov., 1915. Pp. 11.

Analysis of check and deposit system in England with view to suggesting improvements in German system of credit payments.

PALGRAVE, R. H. I. *Increase in notes in circulation.* Bankers' Mag. (London), Oct., Dec., 1915. Pp. 6, 6.

Sees illustration of quantity theory in increase of note issues in different countries of Europe and concurrent rise of prices. Specie payment suspended by banks in Germany and France. England redeems her treasury notes. France has prevented depreciation. England's gold reserve against note issues is adequate, but all issues should be made by Bank of England.

PALGRAVE, R. H. I. *The report of the banks of France, Germany, and the Netherlands.* Bankers' Mag. (London), Nov., 1915. Pp. 6.

All these banks show the effect of difficulties caused by war. Large issues of notes, many of smaller denomination than formerly, were made by each bank.

PATTERSON, E. M., editor. *The Federal Reserve Board and its accomplishments.* Ann. Am. Acad., Jan., 1916. Pp. 67.

Series of good articles by: E. M. Patterson, "The organization and work of the board"; W. Jugle, "Credit reformation"; E. E. Agger, "Commercial paper and the board"; G. B. Anderson, "New system of check collection"; J. Clausen, "Foreign trade under the reserve act"; and G. J. Seay, "Completing the reform of banking system."

RAFFALOVICH, A. *L'organisation du crédit en Allemagne pendant le guerre.* L'Econ. Franç., Oct. 16, 1915.

SAUNDERS, R. E. *The Bank of England.* Moody's Mag., Oct., 1915. Pp. 4.
Brief historical survey.

SCHOELE, O. *Der Postscheckverkehr und die Banken.* Die Bank, Oct., 1915.

Warning against enlarged bank-note circulation in Germany. Deplores opposition of banks to greater use of the safer postal checks.

SEAY, G. J. *National bank reserves.* Bankers Mag., Dec., 1915. Pp. 9.

Favors putting into immediate operation the complete reserve provisions of Federal Reserve act. To carry out provisions during two years would be to run risk of dangerous inflation and then final

opposition to necessary shifting of reserves. Present large cash holdings of member banks would render immediate transfer of reserves easy.

WILLIS, H. P. *The first year of the new banking system*. Pol. Sci. Quart., Dec., 1915. Pp. 27.

Considers the organization of the system and its initial working, standardization of commercial paper and improvement of lending conditions, problem of rate of discount, unimportance of currency function of reserve banks, collecting and clearing checks, income earning power, and the question of banking leadership.

Bank of the Netherlands, 1914-1915. Bankers' Mag. (London), Nov., 1915.

Report by the president of the bank giving details of successful operation from July, 1914, to June, 1915.

Future of the reserve system. Journ. Am. Bankers Assoc., Nov., 1915. Pp. 11.

Several articles. Mr. Warburg insists, for federal reserve banks, on a broad policy of large gold holdings and unimportance of dividends. Chairmen Rich and Bosworth declare a paradoxical situation. Member banks want dividends, yet are reluctant to see reserve banks compete for business. National Association of Credit Men advocates domestic trade acceptances.

The imperial bank of Germany. Bankers' Mag. (London), Oct., 1915. Pp. 2.

Tables showing coin and bullion held and notes issued 1876 to 1914. Influence of war is marked in amount of note circulation.

The national agricultural bank. Mo. Bull. Econ. & Soc. Intell., Oct., 1915. Pp. 6.

Argentina establishes the bank to promote rural industries and co-operative credit societies.

Organization and work of the real estate credit societies (conclusion). Mo. Bull. Econ. & Soc. Intell., Sept., 1915. Pp. 13.

Shows condition of 61 societies and gives details of action of a typical society (Dijon).

The recent gold and currency operations of the federal reserve banks. Econ. Wld., Dec. 11, 1915. Pp. 4.

Defends administrators of reserve system against criticisms of *Commercial and Financial Chronicle*.

Report of the imperial bank of Germany for the year 1914. Bankers' Mag. (London), Oct., 1915. Pp. 32.

Report given *in extenso*.

Rural credits campaigners introduce avalanche of bills in Congress. Journ. Am. Bankers Assoc., Jan., 1916.

The work of the special agricultural credit institutes in 1914. Mo. Bull. Econ. & Soc. Intell., Oct., 1915. Pp. 10.

Italy's method is to grant credits through minor local institutions.

The world's new money. Annalist, Jan. 3, 1916. Pp. 2.

A year of a new era. Annalist, Nov. 15, 1915. P. 1.

Part played by federal reserve system in business revival.

Public Finance

(Abstracts by Charles P. Huse)

BATES, F. G. *Budgetary laws*. Am. Pol. Sci. Rev., Nov., 1915. Pp. 4.

A digest of budgetary laws of 1915 in five states which anticipated the provisions of the proposed New York constitution.

CHANDLER, A. D. *The serial bond's advantage*. Annalist, Oct. 25, 1915. Pp. 2.

Points out the great saving from the use of the serial bond instead of the sinking fund method in the repayment of public debts.

CHASE, H. S. *What is the treasury balance?* Annalist, Dec. 20, 1915. Pp. 2.

Disapproves of recent changes in accounting methods of United States Treasury which permit it to show a "net balance."

COMPTON, W. *Recent tendencies in the reform of forest taxation*. Journ. Pol. Econ., Dec., 1915. Pp. 9.

Presents a scientific basis for reforms in forest taxation.

DONALD, W. J. A. *Canadian financial problems*. Journ. Pol. Econ., Oct., 1915. Pp. 38.

A critical discussion of the financial situation in Canada in 1914, the war budgets, and the probable effects of the war upon Canadian finances.

DOW, W. W. *The high cost of war*. Stone & Webster Pub. Serv. Journ., Oct., 1915. Pp. 7.

A detailed statement of the war loans of the belligerents. Americans must prepare for the financial reaction following peace.

DURAND, C. *Les finances russes: le discours du ministre des finances à la Douma*. L'Econ. Franç., Sept. 18, 1915. Pp. 3.

Discusses the speech of the finance minister to the Douma on August 1, 1915, in which he outlined Russia's methods of financing the war.

EGGENSCHWYLER, W. *Die Bestimmung der Volkseinkommen und die Finanzierung des Krieges*. Jahrb. f. Nat. Oek., III, 50, 5, 1915. Pp. 9.

A theoretical discussion of the effect of war expenditure upon national income.

EINAUDI, L. *The public finances of Italy*. Econ. Journ., Dec., 1915. Pp. 19.

Traces development of Italian finances from 1862 to present time, with special attention to the financing of the war.

FOXWELL, H. S. *British war finance*. Econ. Journ., Dec., 1915. Pp. 18.

A critical survey of British war measures, dealing with banking, finance, and foreign exchange.

GUYOT, Y. *Le budget britannique*. Journ. des Econ., Oct. 15, 1915. Pp. 28.

An account of the British budget of September 21, 1915. The willingness of the British to bear heavy taxes denotes strength.

GUYOT, Y. *Le crédit britannique et la guerre*. Journ. des Econ., Nov., 1915. Pp. 22.

Considers the effect of the war on British credit, both public and private.

JÈZE, G. *L'emprunt de guerre italien 4 1/2% net (1er-18 juillet 1915)*. Rev. Sci. Légis. Finan., July-Sept., 1915. Pp. 49.

A critical discussion of the Italian war loan of July, 1915. Mediocre results due probably to low incomes of the mass of the people, lack of knowledge concerning loan, and, possibly, to lack of patriotism among well-to-do.

JÈZE, G. *Les finances de guerre de la France. II. Les pouvoirs financiers conférés au Gouvernement pour conduire la guerre*. Rev. Sci. Légis. Finan., July-Sept., 1915. Pp. 109.

Presents with critical discussion the text of laws giving the French government extraordinary financial powers for carrying on the war. Regrets certain departures from the constitution.

JONES, C. L. *War and public finance in South America*. Journ. Pol. Econ., Oct., 1915. Pp. 16.

Describes the measures taken by the South American republics to meet the shock of the war. Finds a general disposition to maintain their credit.

LAWRENCE, F. W. P. *War economics*. Econ. Journ., Dec., 1915. Pp. 9.

Compares the merits of various methods of meeting war expenditure.

NAVARRA-CRIMÉ, G. *La guerra e l'imposta sulle successioni*. Rif. Soc., Aug.-Oct., 1915. Pp. 8.

Immediately after outbreak of the war, France and England abolished inheritance taxes upon the estates of men killed in the war.

MARSH, A. R. *National war debts in the light of economic analysis*. Econ. Wld., Oct. 16, 1915. Pp. 6.

Develops Mill's argument concerning the rapid recovery of countries devastated by war and concludes that "it cannot be argued that they will emerge from the war substantially poorer than they were before it began."

NORMAND, J. *La dette municipale de la Ville de Paris (emprunts et annuités diverses)*. L'Econ. Franç., Oct. 23, 1915. Pp. 3.

Traces the history of the various issues which make up the present debt of the city of Paris.

PAYEN, E. *L'application de la loi réformant l'impôt foncier non bâti*. L'Econ. Franç., Oct. 2, 1915. Pp. 3.

Describes the transformation of the French tax on unimproved land from an apportioned to a rated one and compares by departments the old and the new assessments.

SANDERS, W. *New taxation and the investor*. Finan. Rev. Rev., Dec., 1915. Pp. 11.

Considers, from the investor's point of view, the working of the new rates of the British income tax and the excess profits duty.

STIMSON, H. L. *Former secretary of war explains state's financial muddle*. Greater N. Y., Oct. 25, 1915. Pp. 4.

Points out that adoption of new constitution in New York state would secure a great saving through the use of the serial bond method and the restriction of the terms of bonds to the life of the improvement.

VERINDER, F. *Land, labour and taxation after the war*. Land Values, Dec., 1915. Pp. 6.

A paper read by the general secretary at a meeting of the central council of the English league for the taxation of land values, Oct. 25, 1915.

Administration of the Indian Office. Munic. Research, Sept., 1915. Pp. 118.

Report of an investigation made by the New York Bureau of Municipal Research concerning the organization, methods, finances, and accounts of the United States Indian Office.

The city's finances discussed by Mayor Mitchell. Greater N. Y., Oct. 18, 1915.

Mayor Mitchell foresees increased expenditures for New York City, due to heavy state tax and adoption of a pay-as-you-go policy for non-income-bearing improvements.

The income tax. New Statesman, Oct. 9, 1915. Pp. 2.

Condemns the heavy tax upon small incomes recently proposed in England.

Public budgets. Ann. Am. Acad., Nov., 1915. Pp. 287.

A collection of articles devoted to national, state, and municipal budgets, with a list of references appended.

Les finances de guerre de l'Angleterre. III. *La progression des dépenses de guerre; l'emprunt*. Rev. Sci. Légis. Finan., July-Sept., 1915. Pp. 38.

Traces, largely through the speeches of parliamentary ministers, the progress of England's war finances from May to July, 1915.

Le grand emprunt national. L'Econ. Franç., Nov. 20-Dec. 18, 1915.

Series of articles giving terms of the new French loan and following it weekly through the period of subscription. A yield of 5.73 per cent, tax free, makes the loan a very attractive investment.

La hausse des prix et les projets de réquisition et de taxation. L'Econ. Franç., Nov. 13, 1915. Pp. 2.

Gives table of war prices in France. Official price of wheat kept down through removal of duty.

Insurance and Pensions

(Abstracts by Henry J. Harris)

BREITER, A. *Einiges zur Frauenversicherung*. Zeitschr. f. d. ges. Versicherungswis., Nov., 1915. Pp. 19.

FISHER, W. C. *The scope of workmen's compensation in the United States*. Quart. Journ. Econ., Nov., 1915. Pp. 41.

Present compensation legislation in the United States, while it represents progress, is far from ideal. Through variety of restrictions, probably only a fourth of those sustaining industrial injuries receive compensation.

HANAUER, W. *Der Krieg und die deutsche Arbeiterversicherung*. Jahrb. f. Nat. Oek., III, 50, 4, 1915. Pp. 26.

The various branches of the German social insurance system, although organized for operation under peace conditions, have not only withstood the strain of war conditions, but have also expanded in several important respects.

HOFFMAN, L. S. *Some practical workmen's compensation questions*. Elec. Ry. Journ., Dec. 18, 1915. Pp. 3.

Analysis of the Pennsylvania act, with explanation of experience under similar provisions in the New Jersey act.

KING, G. *The new national life tables*. Journ. Inst. Actuaries, Oct., 1915. Pp. 57.

Explanation of methods used in preparing the life tables published in the seventy-fifth annual report of the registrar-general of births, deaths and marriages in England and Wales.

RIEGEL, R. *Causes of legislation against fire underwriters' associations*. II. Econ. Wld., Dec. 11, 1915. Pp. 3.

Legislation hostile to underwriters' associations is in no small part due to failure to eliminate discriminations between classes of risks, between kinds of policies, between localities and between particular risks.

RIEGEL, R. *The legal status of underwriters' associations*. III. Econ. Wld., Jan. 15, 1916. Pp. 4.

Fire insurance rates are the problem of greatest importance in present-day insurance. Underwriters' associations have certain definite and useful functions and any evils which arise from the existence of these associations can best be cured by regulation, not prohibition, of them.

RIEGEL, R. *Protection of a mortgagee's interest in real property by insurance*. Journ. Pol. Econ., Dec., 1915. Pp. 9.

Court rulings on the various types of contracts.

ROHRBECK, W. *Der Krieg und die deutsche Hagelversicherung*. Zeitschr. f. d. ges. Versicherungswis., Nov., 1915. Pp. 7.

The years 1914 and 1915 were successfully concluded by the hail insurance companies, which also rendered special service to the farmers in Belgium and Poland.

ROTH, L. *Pension funds for public service employees*. Survey, Oct. 30, 1915.

The New York Public Service Commission (Second District) allowed a public utility company to contribute to an employees' pension fund as one of its reasonable expenses. Writer concludes that this action places the fund under control of the commission and holds that employees' rights will be better protected by such control.

SCATTERGOOD, C. E. *The synthesis of rates for workmen's compensation*. Econ. Wld., Jan. 8, 1916. Pp. 6.

Summary statement of ten essential cost factors which must be used by rate calculators.

WERNERBURG. *Die rechtliche Natur des Haftpflicht-Versicherungsanspruchs.* Zeitschr. f. d. ges. Versicherungswis., Nov., 1915. Pp. 7.

WOODBURY, R. M. *Social insurance, old age pensions and poor relief.* Quart. Journ. Econ., Nov., 1915. Pp. 19.

About one eighth of the amount paid out by the social insurance system of Germany (to persons over 70) is a saving to poor relief.

The Danish peasant and social insurance. Mo. Bull. Econ. & Soc. Intell., Nov., 1915. Pp. 8.

Danish legislation provides: (1) old age pensions (21 per cent of the men and 38 per cent of the women over 60 are receiving pensions); (2) sickness insurance (710,861 members of mutual societies); (3) accident insurance; (4) unemployment insurance, on the Ghent system (120,289 persons insured); and (5) pensions to widows by the law of April 1, 1914.

Recent reports relating to workmen's compensation and industrial accidents. Mo. Rev. U. S. Bureau Labor Statistics, Feb., 1916. Pp. 26.

Digest of reports from Illinois, Iowa, Massachusetts, Montana, Washington, and West Virginia.

Population and Migration

(Abstracts by William B. Bailey)

CARVER, T. N. *Redistribution of population after the war.* Annalist, Jan. 3, 1916. Pp. 2.

The author thinks we will get a poorer class of immigrants after the war and that they will crowd into our cities rather than spread over our farms.

FORSYTH, C. H. *Vital and monetary losses in the United States due to preventable deaths.* Quart. Pubs. Am. Stat. Assoc., Dec., 1915. Pp. 35.

Estimates that between the ages of 20 and 69 the present value of the loss due to preventable deaths in this country is about $4\frac{1}{2}$ billions of dollars, and that the annual loss is about 250 millions of dollars.

HIBBS, H. H., JR. *The influence of economic and industrial conditions on infant mortality.* Quart. Journ. Econ., Nov., 1915. Pp. 24.

Concludes that the principal cause of high death-rate among children is insufficient family income.

HIBBS, H. H., JR. *The present position of infant mortality: its recent decline in the United States.* Quart. Pubs. Am. Stat. Assoc., Dec., 1915. Pp. 14.

Since 1881 the rate of infant mortality has declined in practically all European countries and in Massachusetts and Boston in this country; and during the past 12 or 15 years this decrease has been very marked.

HOWE, F. C. *Immigration after the war.* Scribner, Nov., 1915.

KELLOR, F. A. *Lo, the poor immigrant!* Atlantic, Jan., 1916.

KLAUS, H. *Judenfrage und Deutschum.* Natur & Gesellschaft, Nov., 1915.

The probable effect upon German unity of the inclusion of a large number of Jews with distinct racial characteristics.

LAUCK, W. J. *A new aspect of an old problem.* Annalist, Sept. 27, 1915.

A study of the number of wage-earners in the United States who come from the countries now at war in Europe.

MAITRE, J. *Les statistiques de natalité.* Réf. Soc., Oct., 1915. Pp. 10.

The growth of religion is selected as the most likely means by which the birth-rate in France can be increased.

PRINGSHEIM, O. *Grundbesitzverteilung und innere Kolonisation.* Ann. f. Soz. Pol., IV, 3-4, 1915. Pp. 10.

The division of the land into smaller farms seems likely to reduce emigration from Germany.

SHRIVER, W. P. *Immigrants on the Pacific coast.* Immigrants in Am. Rev., Sept., 1915. Pp. 4.

A short study of the economic and social condition of the immigrants on the Pacific coast. Most of the information was obtained from a series of conferences.

WILLCOX, W. F. *Some population statistics of the Pacific coast.* Quart. Pubs. Am. Stat. Assoc., Dec., 1915. Pp. 16.

The conclusion is reached that most of the remarkable increase of population in these states since 1900 has been due to immigration from other states and only to a small extent from surplus of births over deaths.

Pauperism and Charities

(Abstracts by Frank D. Watson)

BOSANQUET, B. *Politics and charity.* Charity Organ. Rev., Nov., 1915. Pp. 15.

An attempt to indicate the scope of action of government and volunteer agencies respectively in the field of social service. The author believes that because of the need of a high degree of expertness some forms of social service still demand a greater remoteness than others from directly political control.

PHELPS, L. R. *Some lessons of war relief.* Charity Organ. Rev., Oct., 1915.

"Need of strength and more effective coöperation in social service"; and far more training for social workers. Optimistic as to the future.

Improving social conditions in New York City. Charity Organ. Bull. No. 105, Jan., 1916. Pp. 58.

Part II of the annual report of the Charity Organization Society of New York City (Part I, covering the Department of General Work with families was published as an earlier bulletin, No. 100, Dec. 1, 1915). It is a record of work done by the Tenement House Committee, the Committee on Criminal Courts, and the Committee on the Prevention of Tuberculosis.

Social service and the federal government. Soc. Serv. Rev., Nov., 1915. Pp. 2.

A brief and appreciative account of the work of the Public Health Service. The second of a series of articles describing the human betterment work of the various governmental departments.